

1 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166, and P.L. 110-172, excluding
2 section 11 (b), (e), and (g) of P.L. 110-172, except that section 1366 (f) (relating to
3 pass-through of items to shareholders) is modified by substituting the tax under s.
4 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue Code applies
5 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
6 federal Internal Revenue Code enacted after December 31, 2007, do not apply to this
7 paragraph with respect to taxable years beginning after December 31, 2007, and
8 before January 1, 2009, except that changes to the Internal Revenue Code made by
9 P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234,
10 P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding
11 sections 3081 and 3082 of P.L. 110-289, P.L. 110-317, P.L. 110-343, excluding
12 sections 301 and 302 of division A, sections 109, 116, 201, 208, 209, 210, 303, 306, 308,
13 and 401 of division B of P.L. 110-343, and sections 202, 203 as it relates to taxable
14 years beginning in 2008, 303, 304, 305, 306, 307, 311, 312, 315, 317, 318, 321, 322,
15 323, 324, 502, 505, 512, 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal
16 Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110-343, P.L.
17 110-351, and P.L. 110-458, and changes that indirectly affect the provisions
18 applicable to this subchapter made by 110-234, excluding sections 15344 and 15345
19 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and 113 of
20 P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289, P.L.
21 110-317, P.L. 110-343, excluding sections 301 and 302 of division A, sections 109,
22 116, 201, 208, 209, 210, 303, 306, 308, and 401 of division B of P.L. 110-343, and
23 sections 202, 203 as it relates to taxable years beginning in 2008, 303, 304, 305, 306,
24 307, 311, 312, 315, 317, 318, 321, 322, 323, 324, 502, 505, 512, 702 (a) (1) (A) as it
25 relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710,

1 and 711 of division C of P.L. 110-343, P.L. 110-351, and P.L. 110-458, apply for
2 Wisconsin purposes at the same time as for federal purposes.

*****NOTE: This is reconciled s.71.34 (1g) (u). This SECTION has been affected by
drafts with the following LRB numbers: 1211/P3 and 1214/P2.

3 **SECTION 47.** 71.34 (1g) (um) of the statutes is created to read:

4 **71.34 (1g) (um)** “Internal Revenue Code” for tax-option corporations, for
5 taxable years that begin after December 31, 2008, means the federal Internal
6 Revenue Code as amended to December 31, 2008, excluding sections 103, 104, and
7 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
8 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,
9 sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L.
10 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections
11 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316,
12 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422,
13 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323,
14 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L.
15 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section
16 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209,
17 503, and 513 of P.L. 109-222, section 844 of P.L. 109-280, sections 101, 104, 108, 109,
18 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and
19 425 of P.L. 109-432, sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-140,
20 section 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-185, sections 15344 and 15345 (a)
21 (1) to (3) and (6) of P.L. 110-234, sections 110 and 113 of P.L. 110-245, sections 3081
22 and 3082 of P.L. 110-289, sections 301 and 302 of division A, of P.L. 110-343, sections
23 109, 116, 201, 208, 209, 210, 303, 306, 308, and 401 of division B of P.L. 110-343, and

1 sections 202, 303, 304, 305, 306, 307, 311, 312, 315, 317, 318, 321, 322, 323, 324, 502,
2 505, 512, 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue
3 Code, 702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110-343, and as indirectly
4 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
5 P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and
6 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.
7 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
8 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
9 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
10 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
11 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
12 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
13 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
14 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
15 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)
16 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
17 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
18 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
19 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
20 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of
21 P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
22 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
23 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
24 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
25 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.

1 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, and 513 of P.L.
2 109-222, P.L. 109-227, P.L. 109-280, excluding section 844 of P.L. 109-280, P.L.
3 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,
4 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,
5 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.
6 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.
7 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.
8 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289,
9 excluding sections 3081 and 3082 of P.L. 110-289, P.L. 110-317, P.L. 110-343,
10 excluding sections 301 and 302 of division A, sections 109, 116, 201, 208, 209, 210,
11 303, 306, 308, and 401 of division B of P.L. 110-343, and sections 202, 303, 304, 305,
12 306, 307, 311, 312, 315, 317, 318, 321, 322, 323, 324, 502, 505, 512, 702 (a) (1) (A) as
13 it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710,
14 and 711 of division C of P.L. 110-343, P.L. 110-351, and P.L. 110-458, except that
15 section 1366 (f) (relating to pass-through of items to shareholders) is modified by
16 substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375. The
17 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
18 purposes. Amendments to the federal Internal Revenue Code enacted after
19 December 31, 2008, do not apply to this paragraph with respect to taxable years
20 beginning after December 31, 2008.

*****Note: This is reconciled s.71.34 (1g) (um). This SECTION has been affected by
drafts with the following LRB numbers: 1211/P3 and 1214/P2.

21 **SECTION 48.** 71.42 (2) (m) of the statutes is repealed.

22 **SECTION 49.** 71.42 (2) (n) of the statutes is amended to read:

1 **71.42 (2) (n)** For taxable years that begin after December 31, 1999, and before
2 January 1, 2003, "Internal Revenue Code" means the federal Internal Revenue Code
3 as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.
4 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66
5 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as
6 amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.
7 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22,
8 P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of
9 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
10 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section
11 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,
12 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,
13 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58,
14 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,
15 and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
16 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and
17 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding
18 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section
19 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and as indirectly affected by P.L.
20 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.
21 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
22 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
23 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
24 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
25 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.

1 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
2 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
3 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
4 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L.
5 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
6 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121,
7 P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a)
8 of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337,
9 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections
10 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
11 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
12 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280,
13 excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212,
14 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and
15 (g) of P.L. 110-172, and P.L. 110-458, except that "Internal Revenue Code" does not
16 include section 847 of the federal Internal Revenue Code. The Internal Revenue
17 Code applies for Wisconsin purposes at the same time as for federal purposes.
18 Amendments to the federal Internal Revenue Code enacted after December 31, 1999,
19 do not apply to this paragraph with respect to taxable years beginning after
20 December 31, 1999, and before January 1, 2003, except that changes to the Internal
21 Revenue Code made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165
22 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
23 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a),
24 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L.
25 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding

1 section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,
2 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,
3 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.
4 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
5 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201
6 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
7 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.
8 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172,
9 excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and changes
10 that indirectly affect the provisions applicable to this subchapter made by P.L.
11 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
12 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
13 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L.
14 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
15 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121,
16 P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a)
17 of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337,
18 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections
19 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
20 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
21 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280,
22 excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212,
23 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and
24 (g) of P.L. 110-172, and P.L. 110-458, apply for Wisconsin purposes at the same time
25 as for federal purposes.

1 **SECTION 50.** 71.42 (2) (o) of the statutes is amended to read:

2 **71.42 (2) (o)** For taxable years that begin after December 31, 2002, and before
3 January 1, 2004, "Internal Revenue Code" means the federal Internal Revenue Code
4 as amended to December 31, 2002, excluding sections 103, 104, and 110 of P.L.
5 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
6 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,
7 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, and
8 sections 101 and 301 (a) of P.L. 107-147, and as amended by P.L. 108-27, excluding
9 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.
10 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.
11 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.
12 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,
13 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding
14 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
15 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
16 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.
17 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding
18 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section
19 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and as indirectly affected by P.L.
20 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.
21 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
22 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
23 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
24 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
25 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.

1 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
2 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
3 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
4 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.
5 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
6 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121,
7 P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218,
8 P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311,
9 P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
10 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305,
11 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58,
12 P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a),
13 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding
14 sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221,
15 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and (g) of
16 P.L. 110-172, and P.L. 110-458, except that "Internal Revenue Code" does not
17 include section 847 of the federal Internal Revenue Code. The Internal Revenue
18 Code applies for Wisconsin purposes at the same time as for federal purposes.
19 Amendments to the federal Internal Revenue Code enacted after December 31, 2002,
20 do not apply to this paragraph with respect to taxable years beginning after
21 December 31, 2002, and before January 1, 2004, except that changes to the Internal
22 Revenue Code made by P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
23 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding
24 section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding
25 sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding

1 sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
2 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
3 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding
4 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
5 (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L.
6 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,
7 P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458,
8 and changes that indirectly affect the provisions applicable to this subchapter made
9 by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,
10 excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
11 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,
12 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,
13 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7,
14 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
15 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201
16 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
17 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.
18 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172,
19 excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, apply for
20 Wisconsin purposes at the same time as for federal purposes.

21 **SECTION 51.** 71.42 (2) (p) of the statutes is amended to read:

22 **71.42 (2) (p)** For taxable years that begin after December 31, 2003, and before
23 January 1, 2005, "Internal Revenue Code" means the federal Internal Revenue Code
24 as amended to December 31, 2003, excluding sections 103, 104, and 110 of P.L.
25 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,

1 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,
2 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16,
3 sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27,
4 section 109 of P.L. 108-121, and section 1201 of P.L. 108-173, and as amended by P.L.
5 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and
6 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,
7 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7,
8 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
9 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.
10 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
11 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L.
12 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding
13 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section
14 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and as indirectly affected by P.L.
15 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.
16 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
17 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
18 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
19 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
20 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
21 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
22 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
23 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
24 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.
25 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections

1 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121,
2 P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218,
3 P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311,
4 P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
5 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding
6 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
7 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,
8 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
9 (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding
10 sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221,
11 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and (g) of
12 P.L. 110-172, and P.L. 110-458, except that "Internal Revenue Code" does not
13 include section 847 of the federal Internal Revenue Code. The Internal Revenue
14 Code applies for Wisconsin purposes at the same time as for federal purposes.
15 Amendments to the federal Internal Revenue Code enacted after December 31, 2003,
16 do not apply to this paragraph with respect to taxable years beginning after
17 December 31, 2003, and before January 1, 2005, except that changes to the Internal
18 Revenue Code made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections
19 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections
20 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
21 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,
22 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,
23 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201
24 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
25 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.

1 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,
2 P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458,
3 and changes that indirectly affect the provisions applicable to this subchapter made
4 by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316,
5 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,
6 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L.
7 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
8 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
9 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
10 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227,
11 and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28,
12 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding
13 section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, apply for Wisconsin
14 purposes at the same time as for federal purposes.

15 **SECTION 52.** 71.42 (2) (q) of the statutes is amended to read:

16 71.42 (2) (q) For taxable years that begin after December 31, 2004, and before
17 January 1, 2006, "Internal Revenue Code" means the federal Internal Revenue Code
18 as amended to December 31, 2004, excluding sections 103, 104, and 110 of P.L.
19 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
20 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
21 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
22 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
23 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
24 (a) of P.L. 108-311, and sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
25 910 of P.L. 108-357, and as amended by P.L. 109-7, P.L. 109-58, excluding sections

1 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
2 109–58, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135, excluding
3 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
4 (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections 101, 207,
5 209, 503, 512, and 513 of P.L. 109–222, P.L. 109–227, and P.L. 109–280, excluding
6 sections 811 and 844 of P.L. 109–280, P.L. 109–432, excluding sections 101, 104, 108,
7 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417,
8 and 425 of P.L. 109–432, P.L. 110–28, excluding sections 8212, 8221, 8233, and 8235
9 of P.L. 110–28, P.L. 110–172, excluding section 11 (b), (e), and (g) of P.L. 110–172, and
10 P.L. 110–458, and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647,
11 P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,
12 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.
13 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
14 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188,
15 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L.
16 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L.
17 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections
18 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L.
19 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections
20 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L.
21 107–358, P.L. 108–27, excluding sections 106, 201, and 202 of P.L. 108–27, P.L.
22 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L.
23 108–218, P.L. 108–311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.
24 108–311, P.L. 108–357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,
25 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L. 109–58,

1 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,
2 and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L.
3 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
4 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding
5 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.
6 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding
7 sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304,
8 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections
9 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e),
10 and (g) of P.L. 110-172, and P.L. 110-458, except that "Internal Revenue Code" does
11 not include section 847 of the federal Internal Revenue Code. The Internal Revenue
12 Code applies for Wisconsin purposes at the same time as for federal purposes.
13 Amendments to the federal Internal Revenue Code enacted after December 31, 2003,
14 do not apply to this paragraph with respect to taxable years beginning after
15 December 31, 2003, and before January 1, 2006, except that changes to the Internal
16 Revenue Code made by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,
17 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,
18 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201
19 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
20 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and
21 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844
22 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116,
23 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L.
24 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,
25 P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458,

1 and changes that indirectly affect the provisions applicable to this subchapter made
2 by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324,
3 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section
4 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
5 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,
6 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
7 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.
8 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,
9 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,
10 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding
11 section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, apply for Wisconsin
12 purposes at the same time as for federal purposes.

13 **SECTION 53.** 71.42 (2) (r) of the statutes is amended to read:

14 **71.42 (2) (r)** For taxable years that begin after December 31, 2005, and before
15 January 1, 2007, "Internal Revenue Code" means the federal Internal Revenue Code
16 as amended to December 31, 2005, excluding sections 103, 104, and 110 of P.L.
17 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
18 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
19 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
20 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
21 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
22 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
23 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,
24 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301
25 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates to section 1400S (a), 402

1 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as amended by P.L. 109-222,
2 excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and
3 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432,
4 excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302,
5 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding
6 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L.
7 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and
8 as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
9 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
10 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
11 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
12 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
13 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
14 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
15 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
16 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
17 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)
18 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
19 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
20 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
21 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
22 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
23 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
24 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
25 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding

1 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
2 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
3 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
4 109-222, P.L. 109-227, and P.L. 109-280, P.L. 109-432, excluding sections 101, 104,
5 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404,
6 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and
7 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-172, excluding section 11
8 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, excluding sections 811 and 844 of
9 P.L. 109-280, except that "Internal Revenue Code" does not include section 847 of the
10 federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin
11 purposes at the same time as for federal purposes. Amendments to the federal
12 Internal Revenue Code enacted after December 31, 2005, do not apply to this
13 paragraph with respect to taxable years beginning after December 31, 2005, and
14 before January 1, 2007, except that changes to the Internal Revenue Code made by
15 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
16 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.
17 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,
18 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,
19 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.
20 110-142, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L.
21 110-458, and changes that indirectly affect the provisions applicable to this
22 subchapter made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513
23 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of
24 P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118,
25 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432,

1 P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L.
2 110-141, P.L. 110-142, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.
3 110-172, and P.L. 110-458, apply for Wisconsin purposes at the same time as for
4 federal purposes.

5 **SECTION 54.** 71.42 (2) (s) of the statutes is amended to read:

6 **71.42 (2) (s)** For taxable years that begin after December 31, 2006, and before
7 January 1, 2008, “Internal Revenue Code” means the federal Internal Revenue Code
8 as amended to December 31, 2006, excluding sections 103, 104, and 110 of P.L.
9 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
10 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
11 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
12 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
13 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
14 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
15 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,
16 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301
17 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403
18 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of
19 P.L. 109-222, sections 811 and 844 of P.L. 109-280, and sections 101, 104, 108, 109,
20 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and
21 425 of P.L. 109-432, and as amended by P.L. 110-28, excluding sections 8212, 8221,
22 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L.
23 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-234, excluding
24 sections 15344 and 15345 (a)(1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding
25 sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082

1 of P.L. 110-289, P.L. 110-343, excluding sections 301 and 302 of division A, sections
2 109, 116, 201, 208, 209, 210, 303, 306, 308, and 401 of division B, and sections 202,
3 203, 303, 304, 305, 306, 307, 311, 312, 315, 317, 318, 321, 322, 323, 324, 502, 505, 512,
4 702 (a) (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d)
5 (6), 707, 708, 710, and 711 of division C of P.L. 110-343, and P.L. 110-458, and as
6 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
7 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
8 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
9 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
10 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
11 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
12 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
13 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
14 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
15 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)
16 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
17 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
18 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
19 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
20 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
21 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
22 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
23 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
24 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
25 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.

1 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
2 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
3 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120,
4 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L.
5 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141,
6 P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.
7 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.
8 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289,
9 excluding sections 3081 and 3082 of P.L. 110-289, P.L. 110-343, excluding sections
10 301 and 302 of division A, sections 109, 116, 201, 208, 209, 210, 303, 306, 308, and
11 401 of division B, and sections 202, 203, 303, 304, 305, 306, 307, 311, 312, 315, 317,
12 318, 321, 322, 323, 324, 502, 505, 512, 702 (a) (1) (A) as it relates to section 1400N
13 (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of
14 P.L. 110-343, and P.L. 110-458, except that "Internal Revenue Code" does not
15 include section 847 of the federal Internal Revenue Code. The Internal Revenue
16 Code applies for Wisconsin purposes at the same time as for federal purposes.
17 Amendments to the federal Internal Revenue Code enacted after December 31, 2006,
18 do not apply to this paragraph with respect to taxable years beginning after
19 December 31, 2006, and before January 1, 2008, except that changes to the Internal
20 Revenue Code made by P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235
21 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding
22 section 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-234, excluding sections 15344 and
23 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and
24 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289,
25 P.L. 110-343, excluding sections 301 and 302 of division A, sections 109, 116, 201,

1 208, 209, 210, 303, 306, 308, and 401 of division B, and sections 202, 203, 303, 304,
2 305, 306, 307, 311, 312, 315, 317, 318, 321, 322, 323, 324, 502, 505, 512, 702 (a) (1)
3 (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707,
4 708, 710, and 711 of division C of P.L. 110-343, and P.L. 110-458, and changes that
5 indirectly affect the provisions applicable to this subchapter made by P.L. 110-28,
6 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.
7 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.
8 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.
9 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289,
10 excluding sections 3081 and 3082 of P.L. 110-289, P.L. 110-343, excluding sections
11 301 and 302 of division A, sections 109, 116, 201, 208, 209, 210, 303, 306, 308, and
12 401 of division B, and sections 202, 203, 303, 304, 305, 306, 307, 311, 312, 315, 317,
13 318, 321, 322, 323, 324, 502, 505, 512, 702 (a) (1) (A) as it relates to section 1400N
14 (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of
15 P.L. 110-343, and P.L. 110-458, apply for Wisconsin purposes at the same time as for
16 federal purposes.

*****NOTE: This is reconciled s.71.42 (2) (s). This SECTION has been affected by drafts
with the following LRB numbers: 1211/P3 and 1214/P2.

17 **SECTION 55.** 71.42 (2) (t) of the statutes is created to read:

18 71.42 (2) (t) For taxable years that begin after December 31, 2007, and before
19 January 1, 2009, "Internal Revenue Code" means the federal Internal Revenue Code
20 as amended to December 31, 2007, excluding sections 103, 104, and 110 of P.L.
21 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
22 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
23 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section

1 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
2 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
3 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
4 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,
5 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301
6 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403
7 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, and 513 of P.L.
8 109-222, section 844 of P.L. 109-280, sections 101, 104, 108, 109, 112, 113, 116, 118,
9 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432,
10 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-140, and section 11 (b),
11 (e), and (g) of P.L. 110-172, and as amended by P.L. 110-234, excluding sections
12 15344 and 15345 (a)(1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections
13 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L.
14 110-289, P.L. 110-317, P.L. 110-343, excluding sections 301 and 302 of division A,
15 sections 109, 116, 201, 208, 209, 210, 303, 306, 308, and 401 of division B of P.L.
16 110-343, and sections 202, 203 as it relates to taxable years beginning in 2008, 303,
17 304, 305, 306, 307, 311, 312, 315, 317, 318, 321, 322, 323, 324, 502, 505, 512, 702 (a)
18 (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707,
19 708, 710, and 711 of division C of P.L. 110-343, P.L. 110-351, and P.L. 110-458, and
20 as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
21 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
22 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
23 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
24 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
25 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.

1 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
2 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
3 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
4 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)
5 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
6 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
7 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
8 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
9 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
10 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
11 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
12 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
13 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
14 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
15 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, and 513 of P.L.
16 109-222, P.L. 109-227, P.L. 109-280, excluding section 844 of P.L. 109-280, P.L.
17 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,
18 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,
19 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.
20 110-142, P.L. 110-166, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.
21 110-172, except that "Internal Revenue Code" does not include section 847 of the
22 federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin
23 purposes at the same time as for federal purposes. Amendments to the federal
24 Internal Revenue Code enacted after December 31, 2007, do not apply to this
25 paragraph with respect to taxable years beginning after December 31, 2007, and

1 before January 1, 2009, except that changes to the Internal Revenue Code made by
2 P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234,
3 P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding
4 sections 3081 and 3082 of P.L. 110-289, P.L. 110-317, P.L. 110-343, excluding
5 sections 301 and 302 of division A, sections 109, 116, 201, 208, 209, 210, 303, 306, 308,
6 and 401 of division B of P.L. 110-343, and sections 202, 203 as it relates to taxable
7 years beginning in 2008, 303, 304, 305, 306, 307, 311, 312, 315, 317, 318, 321, 322,
8 323, 324, 502, 505, 512, 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal
9 Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110-343, P.L.
10 110-351, and P.L. 110-458, and changes that indirectly affect the provisions
11 applicable to this subchapter made by 110-234, excluding sections 15344 and 15345
12 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and 113 of
13 P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289, P.L.
14 110-317, P.L. 110-343, excluding sections 301 and 302 of division A, sections 109,
15 116, 201, 208, 209, 210, 303, 306, 308, and 401 of division B of P.L. 110-343, and
16 sections 202, 203 as it relates to taxable years beginning in 2008, 303, 304, 305, 306,
17 307, 311, 312, 315, 317, 318, 321, 322, 323, 324, 502, 505, 512, 702 (a) (1) (A) as it
18 relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710,
19 and 711 of division C of P.L. 110-343, P.L. 110-351, and P.L. 110-458, apply for
20 Wisconsin purposes at the same time as for federal purposes.

****NOTE: This is reconciled s. 71.42 (2) (t). This SECTION has been affected by drafts
with the following LRB numbers: 1211/P3 and 1214/P2.

21 **SECTION 56.** 71.42 (2) (tm) of the statutes is created to read:

22 **71.42 (2) (tm)** For taxable years that begin after December 31, 2008, "Internal
23 Revenue Code" means the federal Internal Revenue Code as amended to December

1 31, 2008, excluding sections 103, 104, and 110 of P.L. 102–227, sections 13113, 13150
2 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b), 1202 (c), 1204
3 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3, 4, and 5 of P.L. 106–519, sections
4 162 and 165 of P.L. 106–554, P.L. 106–573, section 431 of P.L. 107–16, sections 101
5 and 301 (a) of P.L. 107–147, sections 106, 201, and 202 of P.L. 108–27, section 1201
6 of P.L. 108–173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311, sections 101,
7 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 109–1,
8 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
9 of P.L. 109–58, section 11146 of P.L. 109–59, section 301 of P.L. 109–73, sections 101,
10 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of
11 P.L. 109–135, sections 101, 207, 209, 503, and 513 of P.L. 109–222, section 844 of P.L.
12 109–280, sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302,
13 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109–432, sections 8212, 8221, 8233,
14 and 8235 of P.L. 110–28, P.L. 110–140, section 11 (b), (e), and (g) of P.L. 110–172, P.L.
15 110–185, sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110–234, sections 110
16 and 113 of P.L. 110–245, sections 3081 and 3082 of P.L. 110–289, sections 301 and 302
17 of division A of P.L. 110–343 sections 109, 116, 201, 208, 209, 210, 303, 306, 308, and
18 401 of division B of P.L. 110–343, and sections 202, 303, 304, 305, 306, 307, 311, 312,
19 315, 317, 318, 321, 322, 323, 324, 502, 505, 512, 702 (a) (1) (A) as it relates to section
20 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division
21 C of P.L. 110–343, and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L.
22 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L.
23 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
24 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
25 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L.

1 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
2 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
3 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
4 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding
5 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,
6 excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.
7 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
8 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.
9 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403
10 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336,
11 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7,
12 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
13 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.
14 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
15 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
16 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,
17 209, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, excluding section 844
18 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116,
19 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L.
20 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,
21 P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e),
22 and (g) of P.L. 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to
23 (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L.
24 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289, P.L.
25 110-317, P.L. 110-343, excluding sections 301 and 302 of division A, sections 109,

116, 201, 208, 209, 210, 303, 306, 308, and 401 of division B of P.L. 110-343, and sections 202, 303, 304, 305, 306, 307, 311, 312, 315, 317, 318, 321, 322, 323, 324, 502, 505, 512, 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110-343, P.L. 110-351, and P.L. 110-458, except that "Internal Revenue Code" does not include section 847 of the federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 2008, do not apply to this paragraph with respect to taxable years beginning after December 31, 2008.

****NOTE: This is reconciled s.71.42 (2) (tm). This SECTION has been affected by drafts with the following LRB numbers: 1211/P3 and 1214/P2.

SECTION 9143. Nonstatutory provisions; Revenue.

(1) INTERNAL REVENUE CODE UPDATE. Changes to the Internal Revenue Code made by Public Law 110-28, excluding sections 8212, 8221, 8233, and 8235 of Public Law 110-28, and P.L. 110-458, apply to the Internal Revenue Code definitions in chapter 71 of the statutes at the time that the changes first apply for federal tax purposes.

(END)